

THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA

LINDA PALMER,	)	
	)	
Plaintiff	)	
	)	<b>Complaint</b>
v.	)	Civil Action No.
	)	
UNITED STATES OF AMERICA,	)	
	)	<b>*JURY TRIAL DEMANDED*</b>
Defendant	)	

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**COMPLAINT FOR RECOVERY OF  
FEDERAL INCOME TAXES**

1. This is a suit arising under the Internal Revenue Code of 1986, as amended (26 U.S.C. §§1 *et seq.*<sup>1</sup>), for the recovery of federal income taxes paid by Plaintiff, Linda Palmer, for the tax year 2018.

**JURISDICTION; VENUE**

2. Jurisdiction is conferred upon this Court by 28 U.S.C. §1346(a)(1).
3. Venue is appropriate under 28 U.S.C. §1402(a)(1).

**PARTIES**

4. Plaintiff, Linda Palmer, is a citizen of the United States who presently resides at 5129 Artesian Spring Drive, Flowery Branch, Georgia 30542.
5. Defendant is the United States of America.

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<sup>1</sup> All references herein to Title 26 of the United States Code are to the Internal Revenue Code as in effect during the tax year 2018.

**FACTS**

6. Plaintiff is a lawful, permanent resident of the United States with a valid social security number of XXX-XX-0748.

7. On April 1, 2019, Plaintiff timely filed her federal income tax return on IRS Form 1040 for the tax year 2018 (Plaintiff's "Original 2018 Return"). The full name and address of Plaintiff (and the last four digits of her Social Security Number), as they appeared on such Original 2018 Return, were as follows:

Linda Palmer  
5129 Artesian Spring Drive  
Flowery Branch, Georgia, 30542  
XXX-XX-0748

8. On her Original 2018 Return, Plaintiff claimed the Head of Household filing status under 26 U.S.C. §2.

9. On her Original 2018 Return, Plaintiff claimed the Earned Income Credit under 26 U.S.C. §32, in the amount of Six Thousand One Hundred and Fifty-Four Dollars and 00/100 (\$6,154.00), an amount representative of herself and her three biological children, C.F., K.F. and I.F.

10. On her Original 2018 Return, Plaintiff claimed the Additional Child Tax Credit under 26 U.S.C. §24, in the amount of One Thousand Four Hundred Dollars and 00/100 (\$1,400.00) with respect to her biological child, I.F.

11. On her Original 2018 Return, Plaintiff claimed the American Opportunity Credit under 26 U.S.C. §25A, in the amount of Two Hundred Dollars and 00/100 (\$200.00), with respect to her biological children, C.F and K.F.

12. On her Original 2018 Return, Plaintiff reported self-employment income in the amount of Ten Thousand One Hundred and Thirty-Eight Dollars and 00/100 (\$10,138.00),

resulting in a reported self-employment tax of One Thousand Four Hundred and Thirty-Two Dollars and 00/100 (\$1,432.00) (the “Self-Employment Tax”).

13. On her Original 2018 Return, Plaintiff reported a payment of Seven Dollars and 00/100 (\$7.00) in the form of withholdings.

14. On her Original 2018 Return, Plaintiff claimed an aggregate amount of Seven Thousand Seven Hundred and Fifty-Four Dollars and 00/100 (\$7,754.00) in refundable tax credits, constituting a formal, perfected claim of refund against Defendant with respect to such amounts.

15. On April 15, 2019, the Internal Revenue Service, via its automated systems, removed Plaintiff’s (i) Earned Income Credit under 26 U.S.C. §32, in the amount of Six Thousand One Hundred and Fifty-Four Dollars and 00/100 (\$6,154.00); (ii) the Additional Child Tax Credit in the amount of One Thousand Four Hundred Dollars and 00/100 (\$1,400.00); and (iii) Plaintiff’s purported withholdings of Seven Dollars and 00/100 (\$7.00).

16. On August 2, 2019, Plaintiff’s Original 2018 Return was examined (the “Examination”).

17. On December 7, 2020, the Examination of Plaintiff’s Original 2018 Return was closed, resulting in (i) confirmation of the automated removal of the Earned Income Credit under 26 U.S.C. §32, in the amount of Six Thousand One Hundred and Fifty-Four Dollars and 00/100 (\$6,154.00); (ii) confirmation of the automated removal of the Additional Child Tax Credit in the amount of One Thousand Four Hundred Dollars and 00/100 (\$1,400.00); (iii) the removal of the assessment of Self-Employment Tax in the amount of One Thousand Four Hundred and Thirty-Two Dollars and 00/100 (\$1,432.00), bringing Plaintiff’s total tax to Zero Dollars and 00/100 (\$0.00); and (iv) the allowance of Plaintiff’s claim of the American Opportunity Credit in the amount of Two Hundred Dollars and 00/100 (\$200.00) under 26 U.S.C. §25A.

18. On April 13, 2021, the Internal Revenue Service formally disallowed, via a Letter 105C, Plaintiff's claim with respect to the refundable credits set forth in Paragraph 17 which were not otherwise permitted during the Examination.

19. On April 14, 2022, Plaintiff filed an audit reconsideration (the "Audit Reconsideration") with the Internal Revenue Service, constituting a re-affirmation of Plaintiff's formal, perfected claim for the sum of **(i)** the Earned Income Credit under 26 U.S.C. §32, in the amount of Six Thousand One Hundred and Fifty-Four Dollars and 00/100 (\$6,154.00); and **(ii)** the Additional Child Tax Credit in the amount of One Thousand Four Hundred Dollars and 00/100 (\$1,400.00). Plaintiff conceded on the issue of her purported withholdings of Seven Dollars and 00/100 (\$7.00).

20. On September 8, 2022, the Internal Revenue Service denied, via a Letter 916C signed by Sarah B. Chene of the IRS Examinations Office, Plaintiff's request for an Audit Reconsideration for the **(i)** the Earned Income Credit under 26 U.S.C. §32, in the amount of Six Thousand One Hundred and Fifty-Four Dollars and 00/100 (\$6,154.00); and **(ii)** the Additional Child Tax Credit in the amount of One Thousand Four Hundred Dollars and 00/100 (\$1,400.00).

21. During the tax year 2018, Plaintiff was unmarried.

22. Plaintiff is the biological mother of C.F., K.F., and I.F.

23. Plaintiff's oldest child, C.F., is an American citizen born on [REDACTED], 1998, with a valid social security number of XXX-XX-4809. As of December 31, 2018, C.F. had reached the age of twenty (20) years.

24. During the tax year 2018, C.F. was a full-time student at Georgia State University and resided with Plaintiff at 877 Eva Kennedy Road, Suwanee, Georgia 30024.

25. K.F. is an American citizen born on [REDACTED], 2000, with a valid social security number of XXX-XX-3339. As of December 31, 2018, K.F. had reached the age of eighteen (18) years.

26. During the entirety of the tax year 2018, K.F. resided with Plaintiff at 877 Eva Kennedy Road, Suwanee, Georgia 30024.

27. I.F. is an American citizen born on [REDACTED], 2002, with a valid social security number of XXX-XX-1304. As of December 31, 2018, I.F. had reached the age of sixteen (16) years.

28. During the entirety of the tax year 2018, I.F. resided with Plaintiff at 877 Eva Kennedy Road, Suwanee, Georgia 30024.

29. During the tax year 2018, Plaintiff provided over half of all financial support for each of C.F., K.F. and I.F.

30. Neither C.F., K.F. nor I.F. filed a joint return for the tax year 2018.

**COUNT I**  
**Earned Income Credit**

31. Plaintiff re-alleges the allegations set forth in Paragraphs 1-30 above and incorporates the same herein by reference.

32. Plaintiff was entitled to the Earned Income Tax Credit under 26 U.S.C. §32.

33. Plaintiff is a United States citizen and included her valid social security number on her income tax return pursuant to 26 U.S.C. §32(c)(1)(E).

34. Plaintiff did not file as married filing separately and is not the qualifying child of another person under the meaning of 26 U.S.C. §32(c)(1)(B).

35. For the tax year 2018, Plaintiff had earned income in an amount less than Forty-Nine Thousand One Hundred and Ninety-Four Dollars and 00/100 (\$49,194.00), and Plaintiff had unearned, investment income in the amount of Zero Dollars and 00/100 (\$0.00).

36. For the tax year 2018, Plaintiff did not have any foreign income of any sort and did not file IRS Form 2555 or Form 2555-EZ.

37. C.F., K.F., and I.F. each meet the criteria to be considered a “qualifying child” of Plaintiff under the meaning of 26 U.S.C. §152(c).

**COUNT II**  
**Additional Child Tax Credit**

38. Plaintiff re-alleges the allegations set forth in Paragraphs 1-37 above and incorporates same herein by reference.

39. Plaintiff qualifies for the Additional Child Tax Credit under 26 U.S.C. §24 for the tax year 2018 because she properly claimed her son, I.F., as a dependent pursuant to the provisions of 26 U.S.C. §152(c).

40. Plaintiff was unmarried at the end of the 2018 tax year and had an adjusted gross income of less than Two Hundred Thousand Dollars and 00/100 (\$200,000.00) as required by 26 U.S.C. §24(b)(2)(B).

41. I.F. had not attained the age of seventeen (17) years as of December 31, 2018, as required to be eligible for the Child Tax Credit under 26 U.S.C. §24(c)(1).

**JURY DEMAND**

42. Plaintiff hereby demands a jury on all issues triable by a jury.

[PRAYER FOR RELIEF AND SIGNATURE PAGE TO FOLLOW]

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WHEREFORE, Plaintiff prays:

1. For a judgment against the Defendant in the amount of Seven Thousand Five Hundred and Fifty-Four Dollars and 00/100 (\$7,554.00), constituting the sum of the following refundable credits claimed on Plaintiff's Original 2018 Return: **(i)** the Earned Income Credit under 26 U.S.C. §32, in the amount of Six Thousand One Hundred and Fifty-Four Dollars and 00/100 (\$6,154.00); and **(ii)** the Additional Child Tax Credit in the amount of One Thousand Four Hundred Dollars and 00/100 (\$1,400.00);
2. For other such amounts as Plaintiff may be entitled to, together with costs and interest as allowed by law; and
3. For such other relief as this Court may deem just and proper.

/s/ Conner W. Watts  
CONNER W. WATTS,  
*Attorney for Plaintiff*

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